



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKELAND SANITARY DISTRICT #1**Utility Address:** 8780 MORGAN RD

P.O. BOX 289

MINOCQUA, WI 54548

When was utility organized? 10/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH**Title:** SUPERINTENDENT**Office Address:**

8780 MORGAN RD

P.O. BOX 289

MINOCQUA, WI 54548

Telephone: (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** sandist@nnex.net

Individual or firm, if other than utility employee, preparing this report:

Name: JON TRAUTMAN**Title:** SENIOR**Office Address:** SCHENCK BUSINESS SOLUTIONS

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** trautmanj@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: JAMES BRAUN**Title:** PRESIDENT OF BOARD OF COMMISSIONERS**Office Address:**

8780 MORGAN RD

P.O. BOX 289

MINOQUA, WI 54548

Telephone: (715) 356 - 4454**Fax Number:** (715) 358 - 8830 EXT**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN, CPA

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 2/27/2003

Period covered by most recent audit: DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address: sandist@nnex.net

Name of utility commission/committee:

Names of members of utility commission/committee:

JIM V BRAUN, PRESIDENT
RICHARD HANDRICK, SECRETARY
THOMAS WIPPERFURTH, TREASURER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	333,647	327,682	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	236,467	183,731	2
Depreciation Expense (403)	46,630	63,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,427	6,760	5
Total Operating Expenses	290,524	254,387	
Net Operating Income	43,123	73,295	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,123	73,295	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	135,706	190,411	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,512	53,371	10
Miscellaneous Nonoperating Income (421)	3,292,449	30	11
Total Other Income	3,472,667	243,812	
Total Income	3,515,790	317,107	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	18,277	0	13
Total Miscellaneous Income Deductions	18,277	0	
Income Before Interest Charges	3,497,513	317,107	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	103,093	125,271	14
Amortization of Debt Discount and Expense (428)	15,074	36,014	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	118,167	161,285	
Net Income	3,379,346	155,822	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	774,578	618,756	20
Balance Transferred from Income (433)	3,379,346	155,822	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	84,467	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,069,457	774,578	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	333,647		333,647	1
Total (Acct. 400):	333,647	0	333,647	
Operation and Maintenance Expense (401-402):				
Derived	236,467		236,467	2
Total (Acct. 401-402):	236,467	0	236,467	
Depreciation Expense (403):				
Derived	46,630		46,630	3
Total (Acct. 403):	46,630	0	46,630	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	7,427		7,427	5
Total (Acct. 408):	7,427	0	7,427	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	43,123	0	43,123	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NON-REGULATED SEWER	135,706		135,706	9
Total (Acct. 417):	135,706	0	135,706	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

BANK AND LGIP INTEREST	9,800	0	9,800	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SPECIAL ASSESSMENT INTEREST	34,712	0	34,712 12
Total (Acct. 419):	44,512	0	44,512
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,418,709	1,418,709 13
PLUMBING FEES	55	0	55 14
CONTRIBUTED PLANT - NON-REGULATED SEWER	0	1,873,685	1,873,685 15
Total (Acct. 421):	55	3,292,394	3,292,449
TOTAL OTHER INCOME:	180,273	3,292,394	3,472,667

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,277	18,277 17
NONE	0	0	0 18
Total (Acct. 426):	0	18,277	18,277
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	18,277	18,277

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	103,093	[REDACTED]	103,093 19
Total (Acct. 427):	103,093	0	103,093
Amortization of Debt Discount and Expense (428):			
GO 7-94 ISSUE	2,326	[REDACTED]	2,326 20
GO 12-98 ISSUE	12,748	[REDACTED]	12,748 21
Total (Acct. 428):	15,074	0	15,074
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	118,167	0	118,167
NET INCOME:	105,229	3,274,117	3,379,346
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	774,578	0	774,578 26
Total (Acct. 216):	774,578	0	774,578
Balance Transferred from Income (433):			
Derived	105,229	3,274,117	3,379,346 27
Total (Acct. 433):	105,229	3,274,117	3,379,346
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
AMORTIZATION OF CONTRUCTION GRANT	84,467	0	84,467 29
Total (Acct. 435)--Debit:	84,467	0	84,467
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	795,340	3,274,117	4,069,457

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	333,647	0	0	0	333,647	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	333,647	0	0	0	333,647	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	86,716		86,716	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	154,124		154,124	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	240,840	0	240,840	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,908,919	3,743,303	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,270,688	845,616	2
Net Utility Plant	2,638,231	2,897,687	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,462,736	9,423,089	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,468,930	3,905,409	4
Net Nonutility Property	3,993,806	5,517,680	
Investment in Municipality (123)	0	0	5
Other Investments (124)	502,093	591,681	6
Special Funds (125)	998,514	843,277	7
Total Other Property and Investments	5,494,413	6,952,638	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	656,924	509,747	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,710	48,542	11
Other Accounts Receivable (143)	144,510	148,984	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,496	12,388	14
Materials and Supplies (150)	17,933	18,338	15
Prepayments (165)	14,126	11,865	16
Other Current and Accrued Assets (170)	34,712	40,128	17
Total Current and Accrued Assets	930,411	789,992	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,737	78,811	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	119,406	103,546	20
Total Deferred Debits	183,143	182,357	
Total Assets and Other Debits	9,246,198	10,822,674	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,785,202	2,580,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,069,457	774,578	23
Total Proprietary Capital	6,854,659	3,354,780	
LONG-TERM DEBT			
Bonds (221)	2,172,000	2,548,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,172,000	2,548,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	111,264	21,384	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	30,729	36,646	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	141,993	58,030	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	77,546	16,700	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	77,546	16,700	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,845,164	41
Total Liabilities and Other Credits	9,246,198	10,822,674	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,743,303	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,029,567	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,804,284	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	42,508				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	32,560				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,908,919	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	866,836	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	403,852	0	0	0	13
Total Accumulated Provision	1,270,688	0	0	0	
Net Utility Plant	2,638,231	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	845,616				845,616	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,630				46,630	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,422				3,422	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,052	0	0	0	50,052	13
Debits during year						14
Book cost of plant retired	28,832				28,832	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	28,832	0	0	0	28,832	19
Balance end of year (110.1)	866,836	0	0	0	866,836	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	18,277				18,277	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	385,575				385,575	10
Total credits	403,852	0	0	0	403,852	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	403,852	0	0	0	403,852	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	9,423,089	54,495	3,210,903	6,266,681	1
Other (specify):					
NONREGULATED SEWER PLANT - CONTRIB	0	3,196,055		3,196,055	2
Total Nonutility Property (121)	9,423,089	3,250,550	3,210,903	9,462,736	
Less accum. prov. depr. & amort. (122)	3,905,409	1,597,380	33,859	5,468,930	3
Net Nonutility Property	5,517,680	1,653,170	3,177,044	3,993,806	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,781	12,921	2
Sewer utility	5,152	5,417	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,933	18,338	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO 12-98 ISSUE	12,748	428	63,737	1
GO 7-94 ISSUE	2,326	428	0	2
Total			63,737	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,580,202	1
Changes during year (explain):		
TAX LEVY	205,000	2
Balance end of year	<u>2,785,202</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	195,000	1
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	1,450,000	2
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	112,000	3
GO BONDS 8-02	08/15/2002	09/01/2007	3.94%	415,000	4
Total Bonds (Account 221):				2,172,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,427	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	7,427	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,050	7
PSC Remainder Assessment	377	8
Other (explain):		
NONE		9
Total payments and other debits	7,427	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
GO BONDS 3-01	2,304	6,624	6,912	2,016	2
GO REFUNDING NOTES 8-15	7,580	19,699	21,813	5,466	3
GO BONDS 7-94	5,045	14,220	15,135	4,130	4
GO NOTES 12-98	21,717	62,550	65,150	19,117	5
Subtotal	36,646	103,093	109,010	30,729	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	36,646	103,093	109,010	30,729	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	502,093	2
Total (Acct. 124):	502,093	
Special Funds (125):		
JOINT UTILITY SINKING FUND	276,533	3
EQUIPMENT REPLACEMENT FUND	679,052	4
VEHICLE FUND	42,929	5
Total (Acct. 125):	998,514	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,710	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	48,710	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	138,636	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - SEPTIC PUMPING	5,874	13
Total (Acct. 143):	144,510	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS - DELINQUENT SERVICE CHARGES ON TAX ROLL	13,496	14
Total (Acct. 145):	13,496	
Prepayments (165):		
PREPAID INSURANCE	14,126	15
Total (Acct. 165):	14,126	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	119,406	17
Total (Acct. 183):	119,406	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,031,121	0	0	0	2,031,121	1
Materials and Supplies	12,851	0	0	0	12,851	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	856,226	0	0	0	856,226	4
Customer Advances for Construction	38,773				38,773	5
NONE					0	6
Average Net Rate Base	1,148,973	0	0	0	1,148,973	
Net Operating Income	43,123	0	0	0	43,123	7
Net Operating Income as a percent of						
Average Net Rate Base	3.75%	N/A	N/A	N/A	3.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Other Deferred Debits (183) -- Deferred Project Costs: Lemma Creek W/M Loop - \$5,310, WWTP HDWKS Modification - \$20,000, WW Planning - \$27,051, Ray Place-Solberg Project - \$12,218, WTR Planning - \$6,671, Well Search - \$46,388, Services - \$1,768. Per PSC authorization, these costs will be capitalized upon project completion.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,668,120	0	0	3,177,044	0	4,845,164	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,668,120			3,177,044		4,845,164	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	327,260	321,595	1
Total Sales of Water	327,260	321,595	
Other Operating Revenues			
Forfeited Discounts (470)	1,016	1,013	2
Miscellaneous Service Revenues (471)	1,464	1,249	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,907	3,825	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	6,387	6,087	
Total Operating Revenues	333,647	327,682	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	24,659	23,718	8
Pumping Expenses (620-625)	27,319	27,942	9
Water Treatment Expenses (630-635)	0	0	10
Transmission and Distribution Expenses (640-655)	59,690	26,181	11
Customer Accounts Expenses (901-904)	33,242	32,886	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	91,557	73,004	14
Total Operation and Maintenance Expenses	236,467	183,731	
Other Operating Expenses			
Depreciation Expense (403)	46,630	63,896	15
Amortization Expense (404-407)		0	16
Taxes (408)	7,427	6,760	17
Total Other Operating Expenses	54,057	70,656	
Total Operating Expenses	290,524	254,387	
NET OPERATING INCOME	43,123	73,295	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	578	19,656	61,935	4
Commercial	400	69,932	122,699	5
Industrial				6
Total Metered Sales to General Customers (461)	978	89,588	184,634	
Private Fire Protection Service (462)	14		4,973	7
Public Fire Protection Service (463)	3		94,207	8
Other Sales to Public Authorities (464)	58	31,418	43,446	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,053	121,006	327,260	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	94,207	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	94,207	
Forfeited Discounts (470):		
Customer late payment charges	1,016	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,016	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	1,464	7
Total Miscellaneous Service Revenues (471)	1,464	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,907	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,907	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	21,418	20,934	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	215	326	3
Maintenance of Water Source Plant (605)	3,026	2,458	4
Total Source of Supply Expenses	24,659	23,718	
PUMPING EXPENSES			
Operation Labor (620)	4,786	4,700	5
Fuel for Power Production (621)		88	6
Fuel or Power Purchased for Pumping (622)	18,711	17,541	7
Operation Supplies and Expenses (623)	2,238	2,422	8
Maintenance of Pumping Plant (625)	1,584	3,191	9
Total Pumping Expenses	27,319	27,942	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,928	10,118	14
Operation Supplies and Expenses (641)	5,912	4,022	15
Maintenance of Distribution Reservoirs and Standpipes (650)	27,523	2,632	16
Maintenance of Mains (651)	4,746	5,940	17
Maintenance of Services (652)	8,419	1,950	18
Maintenance of Meters (653)	2,765	1,308	19
Maintenance of Hydrants (654)	94	211	20
Maintenance of Other Plant (655)	303	0	21
Total Transmission and Distribution Expenses	59,690	26,181	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	10,996	10,728	22
Accounting and Collecting Labor (902)	19,628	19,017	23
Supplies and Expenses (903)	2,618	3,141	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	33,242	32,886	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,652	18,200	27
Office Supplies and Expenses (921)	5,839	5,339	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	1,664	1,663	30
Property Insurance (924)	10,347	8,596	31
Injuries and Damages (925)	4,135	3,415	32
Employee Pensions and Benefits (926)	42,927	28,354	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,322	2,257	35
Transportation Expenses (933)	4,806	4,977	36
Maintenance of General Plant (935)	865	203	37
Total Administrative and General Expenses	91,557	73,004	
Total Operation and Maintenance Expenses	236,467	183,731	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,050	6,446	3
PSC Remainder Assessment		377	314	4
Other (specify): NONE			0	5
Total tax expense		7,427	6,760	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576	11,309	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	124,670	11,309	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,691	4
Structures and Improvements (311)			38,657	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,962	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,468	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	167,778	
PUMPING PLANT				
Land and Land Rights (320)			2,277	12
Structures and Improvements (321)			10,119	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			113,885	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,698	20
Total Pumping Plant	0	0	135,979	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		25
Distribution Reservoirs and Standpipes (342)	438,885		26
Transmission and Distribution Mains (343)	1,982,707	6,198	27
Fire Mains (344)	0		28
Services (345)	359,855		29
Meters (346)	134,510	7,951	30
Hydrants (348)	168,555		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,110,250	14,149	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	198,721		34
Office Furniture and Equipment (391)	21,617		35
Computer Equipment (391.1)	2,306		36
Transportation Equipment (392)	44,607		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,979		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,560	266	41
Communication Equipment (397)	2,457		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	850		44
Other Tangible Property (399)	0		45
Total General Plant	298,097	266	
Total utility plant in service directly assignable	3,700,795	25,724	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,700,795	25,724	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,424	24
Structures and Improvements (341)			7,314	25
Distribution Reservoirs and Standpipes (342)			438,885	26
Transmission and Distribution Mains (343)	2,289	(1,317,100)	669,516	27
Fire Mains (344)			0	28
Services (345)	3,800	(239,050)	117,005	29
Meters (346)	4,844		137,617	30
Hydrants (348)		(111,970)	56,585	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	10,933	(1,668,120)	1,445,346	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			198,721	34
Office Furniture and Equipment (391)	5,322		16,295	35
Computer Equipment (391.1)			2,306	36
Transportation Equipment (392)	1,439		43,168	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	9,948		16,031	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			1,826	41
Communication Equipment (397)	1,190		1,267	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			850	44
Other Tangible Property (399)			0	45
Total General Plant	17,899	0	280,464	
Total utility plant in service directly assignable	28,832	(1,668,120)	2,029,567	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	28,832	(1,668,120)	2,029,567	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		109,259	27
Fire Mains (344)			28
Services (345)		11,949	29
Meters (346)			30
Hydrants (348)		14,956	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	136,164	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	136,164	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	136,164	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,317,100	1,426,359 27
Fire Mains (344)			0 28
Services (345)		239,050	250,999 29
Meters (346)			0 30
Hydrants (348)		111,970	126,926 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,668,120	1,804,284
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,668,120	1,804,284
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,668,120	1,804,284

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,995	10,995	1
February			10,305	10,305	2
March			11,330	11,330	3
April			11,375	11,375	4
May			13,430	13,430	5
June			16,280	16,280	6
July			20,010	20,010	7
August			19,335	19,335	8
September			14,970	14,970	9
October			12,860	12,860	10
November			9,395	9,395	11
December			10,330	10,330	12
Total annual pumpage	0	0	160,615	160,615	
Less: Water sold				121,006	13
Volume pumped but not sold				39,609	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				15,059	16
Volume related to equipment/system malfunction				1,990	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				17,049	19
Volume pumped but unaccounted for				22,560	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				840	23
Date of maximum: 7/24/2003					24
Cause of maximum:					25
PEAK TIME FOR TOURISTS IN THE AREA					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				190	26
Date of minimum: 5/4/2003					27
Total KWH used for pumping for the year				195,331	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1963	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	170	6
Total capacity in gallons (actual)	75,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	280	0	0	0	280	1
M	D	1.500	220	0	0	0	220	2
M	D	2.000	892	185	245	0	832	3
M	D	4.000	2,914	0	0	0	2,914	4
M	D	6.000	44,431	44	0	0	44,475	5
P	D	6.000	120	0	0	0	120	6
M	D	8.000	43,170	2,347	0	0	45,517	7
M	D	10.000	14,134	0	0	0	14,134	8
M	D	12.000	2,268	0	0	0	2,268	9
Total Within Municipality			108,429	2,576	245	0	110,760	
Total Utility			108,429	2,576	245	0	110,760	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	657	0	3	0	654		1
M	1.000	196	7	5	0	198	3	2
M	1.500	54	1	1	0	54		3
M	2.000	38	1	0	0	39		4
M	3.000	3	0	1	0	2		5
M	4.000	5	0	0	0	5		6
M	6.000	11	1	0	0	12		7
M	8.000	1	0	0	0	1		8
Total Utility		965	10	10	0	965	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	976	73	66	0	983	178	1
1.000	60	6	1	0	65	6	2
1.500	71	0	0	0	71	1	3
2.000	39	2	0	0	41	2	4
3.000	6	0	0	0	6	2	5
4.000	3	0	0	0	3	1	6
6.000	1	0	0	0	1	1	7
8.000	1	0	0	0	1	0	8
10.000	1	0	0	0	1	1	9
Total:	1,158	81	67	0	1,172	192	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	633	305	0	28	1	16	983	1
1.000	1	59	0	3	0	2	65	2
1.500	0	59	0	8	1	3	71	3
2.000	0	22	0	16	2	1	41	4
3.000	0	2	0	3	1	0	6	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	634	448	0	61	7	22	1,172	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	168	5			173	2
Total Fire Hydrants	168	5	0	0	173	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	263
Number of distribution valves operated during year:	162

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account (650) - Increase related to painting of the water tower in 2003.

Account (652) - Increase related to a large number of freeze-ups in 2003.

Account (926) - Increase related to paying off the unfunded pension liability.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The amounts reported in column (F) are contributed plant transfers out.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The amounts reported in column (F) are contributed plant transfers in.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

2,391' of water main added in 2003 was paid in full by a developer in the amount of 109,259 as shown in an increase to contributed plant and an increase to Miscellaneous Nonoperating income (421) Contributions (216.2). The remaining 185' of main was paid for by the district.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All 10 services added in 2003 were paid in full by a developer in the amount of 11,949 as shown in an increase to contributed plant and an increase to miscellaneous nonoperating income (421) Contributions (216.2).

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	807,193	802,946	1
Total Sewage Operating Revenues	807,193	802,946	
Other Operating Revenues			
Forfeited Discounts (631)	3,092	2,563	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	337	140	6
Amortization of Construction Grants (636)	84,467	84,467	7
Total Other Operating Revenues	87,896	87,170	
Total Operating Revenues	895,089	890,116	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	193,734	168,944	8
Maintenance Expenses (831-834)	114,061	106,387	9
Customer Accounting & Collection Expenses (840-843)	25,721	24,866	10
Administrative and General Expenses (850-857)	136,061	109,263	11
Total Operation and Maintenance Expenses	469,577	409,460	
Other Operating Expenses			
Depreciation Expense (403)	278,432	278,710	12
Amortization Expense (404)		0	13
Taxes (408)	11,374	11,535	14
Total Other Operating Expenses	289,806	290,245	
Total Operating Expenses	759,383	699,705	
NET OPERATING INCOME	135,706	190,411	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
----------------------------------	--	--	------------------------------

Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
LEACHATE	53	1,600	260	2	1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	3,092	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,092	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SLUDGE LOADING FEES	337	6
Total Miscellaneous Operating Revenues (635)	337	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
Total Amortization of Construction Grants (636)	84,467	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	20,289	19,755	1
Power and Fuel for Pumping (821)	13,862	17,924	2
Power and Fuel for Aeration Equipment (822)	49,964	38,974	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)	22,061	24,597	5
Sludge Conditioning Chemicals (825)	56,185	35,129	6
Other Chemicals for Sewage Treatment (826)	109	0	7
Other Operating Supplies and Expenses (827)	22,348	25,635	8
Transportation Expenses (828)	8,916	6,930	9
Rents (829)		0	10
Total Operation Expenses	193,734	168,944	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	8,528	10,942	11
Maintenance of Collection System Pumping Equipment (832)	16,004	16,150	12
Maintenance of Treatment and Disposal Plant Equipment (833)	80,973	79,261	13
Maintenance of General Plant Structures and Equipment (834)	8,556	34	14
Total Maintenance Expenses	114,061	106,387	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	17,177	16,549	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	8,544	8,317	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	25,721	24,866	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	22,084	21,532	19
Office Supplies and Expenses (851)	7,500	7,141	20
Outside Services Employed (852)	1,805	1,662	21
Insurance Expense (853)	14,482	12,012	22
Employees Pensions and Benefits (854)	82,293	58,946	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,897	7,970	25
Rents (857)		0	26
Total Administrative and General Expenses	136,061	109,263	
Total Operation and Maintenance Expenses	469,577	409,460	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		11,374	11,535	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		11,374	11,535	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	297,528		6
Collecting Mains and Accessories (313)	2,099,086		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	541,599	790	9
Other Collecting System Equipment (316)	1,093		10
Total Collection System	2,953,230	790	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	253,762	5,999	13
Electric Pumping Equipment (323)	583,334		14
Other Power Pumping Equipment (324)	22,152		15
Miscellaneous Pumping Equipment (325)	1,692		16
Total Collection System Pumping Installations	908,710	5,999	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	1,404,661		18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	123,978		20
Secondary Treatment Equipment (334)	1,097,071		21
Advanced Treatment Equipment (335)	32,270		22
Chlorination Equipment (336)	127,172		23
Sludge Treatment and Disposal Equipment (337)	1,749,556	6,000	24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			150	4
Structures and Improvements (311)		(5,310)	8,464	5
Service Connections, Traps, and Accessories (312)		(114,706)	182,822	6
Collecting Mains and Accessories (313)		(809,262)	1,289,824	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		(208,803)	333,586	9
Other Collecting System Equipment (316)	697		396	10
Total Collection System	697	(1,138,081)	1,815,242	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)		(97,833)	161,928	13
Electric Pumping Equipment (323)		(224,893)	358,441	14
Other Power Pumping Equipment (324)			22,152	15
Miscellaneous Pumping Equipment (325)	292		1,400	16
Total Collection System Pumping Installations	292	(322,726)	591,691	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)	4,616	(541,540)	858,505	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			123,978	20
Secondary Treatment Equipment (334)		(422,954)	674,117	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			127,172	23
Sludge Treatment and Disposal Equipment (337)		(674,507)	1,081,049	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	20,708		27
Other Treatment and Disposal Plant Equipment (341)	47,329		28
Total Treatment and Disposal Plant	5,052,193	6,000	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	200,336		30
Office Furniture and Equipment (372)	25,993		31
Computer Equipment (372.1)	1,146		32
Transportation Equipment (373)	44,497		33
Other General Equipment (379)	227,864	266	34
Other Tangible Property (390)	0		35
Total General Plant	500,787	266	
Total utility plant in service directly assignable	9,414,920	13,055	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,414,920	13,055	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			20,708	27
Other Treatment and Disposal Plant Equipment (341)			47,329	28
Total Treatment and Disposal Plant	4,616	(1,639,001)	3,414,576	
GENERAL PLANT				
Land and Land Rights (370)			951	29
Structures and Improvements (371)		(77,236)	123,100	30
Office Furniture and Equipment (372)	8,416		17,577	31
Computer Equipment (372.1)			1,146	32
Transportation Equipment (373)	1,559		42,938	33
Other General Equipment (379)	18,280		209,850	34
Other Tangible Property (390)			0	35
Total General Plant	28,255	(77,236)	395,562	
Total utility plant in service directly assignable	33,860	(3,177,044)	6,217,071	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	33,860	(3,177,044)	6,217,071	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)		3,325	6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)		15,686	9
Other Collecting System Equipment (316)			10
Total Collection System	0	19,011	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)		5,310	5,310	5
Service Connections, Traps, and Accessories (312)		114,706	118,031	6
Collecting Mains and Accessories (313)		809,262	809,262	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		208,803	224,489	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	1,138,081	1,157,092	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)		97,833	97,833	13
Electric Pumping Equipment (323)		224,893	224,893	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	322,726	322,726	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		541,540	541,540	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)		422,954	422,954	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)		674,507	674,507	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>19,011</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>19,011</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	1,639,001	1,639,001
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)		77,236	77,236 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	77,236	77,236
Total utility plant in service directly assignable	0	3,177,044	3,196,055
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	3,177,044	3,196,055

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	1.250	2	0	0	0	2		1
Sewer	2.000	28	0	0	0	28		2
Sewer	4.000	978	3	0	0	981		3
Sewer	6.000	60	0	0	0	60		4
Sewer	8.000	6	0	0	0	6		5
Total Utility		1,074	3	0	0	1,077	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.250	7,240	0	0	0	7,240	1
4.000	3,683	578	0	0	4,261	2
6.000	1,102	0	0	0	1,102	3
8.000	67,348	0	0	0	67,348	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	92,686	578	0	0	93,264	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

The amounts reported in column (F) are contributed plant transfers out.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page N-09)

General footnotes

The amounts reported in column (F) are contributed plant transfers in.
